

Who Must Pay Estimated North Dakota Income Tax

You must pay estimated North Dakota income tax for 1998 if all four of the following conditions are met: **1.** You are required to pay estimated Federal income tax for 1998; **2.** Your net tax liability for 1997 was \$200 or greater (If no return was required for 1997, your net tax liability is zero for this purpose, and no estimates are required); **3.** You expect to owe, after subtracting your North Dakota income tax withholding for 1998, at least \$200 in tax for 1998; and **4.** You expect your North Dakota income tax withholding for 1998 to be less than the smaller of: **(a)** 90% of the net tax liability shown on your 1998 North Dakota income tax return or **(b)** 100% of the net tax liability shown on your 1997 North Dakota income tax return. **Exception to condition 4(b):** If you moved into North Dakota during the 1997 tax year, part (b) of condition 4 does not apply.

When and How Much to Pay

If you file your income tax return on a calendar year basis, you must pay at least 25% of your estimated North Dakota income tax on or before April 15, June 15, and September 15, 1998, and January 15, 1999. If you file your income tax return on a fiscal year basis, you must pay at least 25% of your estimated North Dakota income tax on or before the 15th day of the 4th, 6th, and 9th months of the current tax year and the 1st month of the following tax year. If the due date falls on a Saturday, Sunday, or legal holiday, the payment is due on the next day that is not a Saturday, Sunday, or legal holiday.

Requirement to pay estimated tax later in tax year: If you are not required to pay estimated North Dakota income tax until after the first installment due date, you must pay estimated North Dakota income tax in equal installments starting: June 15, if requirement occurs after March 31 and before June 1; September 15, if occurring after May 31 and before September 1; or January 15, if occurring after August 31. Fiscal year filers should substitute corresponding dates.

Two schedules are provided on the second page of Form 400-ES, one for computing your estimated tax and one for recording your payments. For assistance, call (701)328-3450. [TDD No. (701)328-2778]

Where and How to Pay

Each payment must be sent to: Office of State Tax Commissioner, State Capitol, 600 East Boulevard Avenue, Bismarck, North Dakota 58505-0551. Make your check or money order payable to: State Tax Commissioner. Please write your social security number(s) and "Form 400-ES" on your check or money order. Attached to Form 400-ES are four payment vouchers, one for each installment due date. Each payment must be accompanied by the appropriate payment voucher so that your payment can be properly recorded.

Joint or separate payments by married persons: You and your spouse may pay your estimated North Dakota income tax jointly only if you file a joint North Dakota income tax return. You must file a joint North Dakota income tax return if you file a joint Federal income tax return, except where one spouse is a resident and the other spouse is a nonresident. If the exception applies, separate North Dakota income tax returns must be filed, and separate estimated North Dakota income tax payments must be made.

Nonpayment, Late Payment, or Underpayment

Interest may be imposed for nonpayment, late payment, or underpayment of estimated North Dakota income tax. Interest is computed at the rate of 12% per annum from the installment due date to the date the estimated income tax is paid or the prescribed due date of the North Dakota income tax return, whichever occurs first.

Form 400-ES**North Dakota Estimated Income Tax For Individuals****1998****Payment****Voucher**

January 1 to December 31, 1998, or other taxable year beginning _____, 1998, and ending _____, 1999.

Please Print Or Type	Your first name and initial	Last name	*Social Security Number
	If joint estimate, spouse's first name and initial	Last name	*Spouse's Social Security Number
	Mailing Address	1st Installment Due 15th day of fourth month of tax year.	
	City, State, Zip Code		

Amount Of Payment ➤**Mail to:**
Office of State Tax Commissioner
600 East Boulevard Avenue
Bismarck, ND 58505-0551**Please Do**
Not Write
In This
Space*"Buy North Dakota Products"*

Schedule For Computing 1998 North Dakota Estimated Income Tax

Keep For Your Records

1. Estimated 1998 Federal income tax liability. (For the definition of "Federal income tax liability," see the instructions to line 1 of the 1997 Form 37-S)		1	
2. Estimated 1998 Federal adjusted gross income		2	If you do not need the adjustments provided for on Lines 3 thru 5, skip Lines 2 thru 8 and enter the amount from Line 1 on Line 9 and complete Lines 10 thru 16.
3. Interest on U.S. obligations included on Line 2		3	
4. Nonresidents Only: Non-North Dakota adjusted gross income included on Line 2		4	
5. Income of an American Indian (on reservation) and railroad retiree (from U.S. Board) included on Line 2		5	
6. Add Lines 3, 4, and 5		6	
7. North Dakota adjusted gross income (Line 2 less Line 6)		7	
8. Line 7 divided by Line 2 (Enter as a percentage)	%	8	
9. Adjusted Federal income tax liability (Line 1 times percentage on Line 8)		9	
10. North Dakota income tax [Line 9 times .14 (14%)]		10	
11. Estimated N.D. income tax to be withheld during 1998		11	
12. Balance (Line 10 less Line 11). If less than \$200, no estimated payments are required		12	
13. Enter 90% of Line 10		13	
14. Enter 100% of your 1997 net tax liability. If no return was required for 1997, enter zero. If less than \$200, no estimated payments are required (see Note below)		14	
15. Enter the smaller of Line 13 or Line 14. If Line 11 is equal to or greater than this amount, no estimated payments are required. Otherwise go to Line 16		15	
16. Total estimated tax (Line 15 less Line 11). Divide this amount by four and enter the result on each payment voucher. (See When and How Much To Pay on the front page for other payment requirements)		16	

Note: If the amount on Line 14 is \$200 or more and you moved into North Dakota during 1997, disregard the instructions to Lines 14 and 15. Instead, enter the amount from Line 13 on Line 15. If Line 11 is equal to or greater than Line 15, no estimated payments are required. If Line 11 is less than Line 15, go to Line 16.

Payment Record

Installment No.	Date Paid	Amount Paid	* Overpayment from 1997	Total paid
1				
2				
3				
4				

* If you elected to apply an overpayment of income tax from your 1997 return to your estimated income tax for 1998, the amount of the overpayment must be applied to the 1st installment for 1998 unless you elected to apply the overpayment to your 2nd, 3rd or 4th installment.

*In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of an individual's social security number on this form is mandatory and is required under Subsections 1 and 7 of North Dakota Century Code Section 57-38-31. A social security number is used as an identification number by the Office of State Tax Commissioner for file control purposes, recordkeeping, and for cross-checking a taxpayer's files with the Internal Revenue Service.



Please Print Or Type	Your first name and initial	Last name	*Social Security Number
	If joint estimate, spouse's first name and initial	Last name	*Spouse's Social Security Number
	Mailing Address		2nd Installment Due 15th day of sixth month of tax year.
	City, State, Zip Code		
Amount Of Payment			➤

Mail to:
Office of State Tax Commissioner
600 East Boulevard Avenue
Bismarck, ND 58505-0551

Please Do
Not Write
In This
Space

"Buy North Dakota Products"

Please Print Or Type	Your first name and initial	Last name	*Social Security Number
	If joint estimate, spouse's first name and initial	Last name	*Spouse's Social Security Number
	Mailing Address		3rd Installment Due 15th day of ninth month of tax year.
	City, State, Zip Code		
Amount Of Payment			➤

Mail to:
Office of State Tax Commissioner
600 East Boulevard Avenue
Bismarck, ND 58505-0551

Please Do
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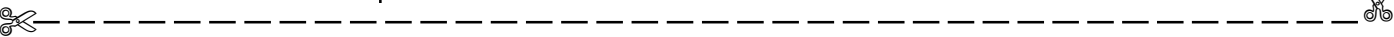
"Buy North Dakota Products"

Please Print Or Type	Your first name and initial	Last name	*Social Security Number
	If joint estimate, spouse's first name and initial	Last name	*Spouse's Social Security Number
	Mailing Address		4th Installment Due 15th day of first month following close of tax year.
	City, State, Zip Code		
Amount Of Payment			➤

Mail to:
Office of State Tax Commissioner
600 East Boulevard Avenue
Bismarck, ND 58505-0551

Please Do
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In This
Space

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